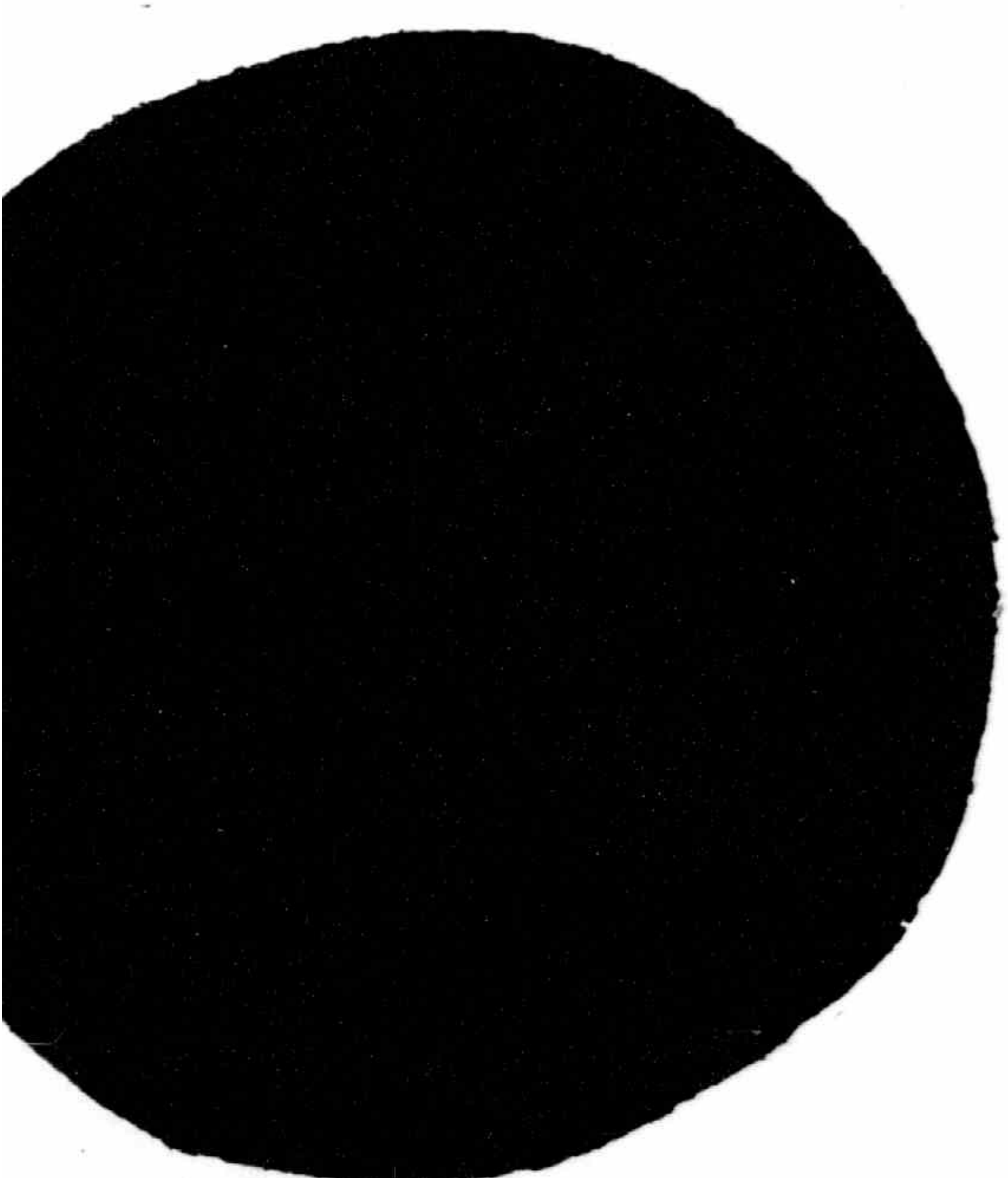




SANCTIONED.

TOBACCO ORDINANCE No. 8 OF 1925.



Herbert Samuel

GOVERNMENT OF PALESTINE.

TOBACCO ORDINANCE 1925

No. 8 of 1925.

An Ordinance to amend and consolidate the Law with regard to the regulation of the growing, manufacture, sale and taxation of tobacco.

BE IT ENACTED by the High Commissioner for Palestine with the advice of the Advisory Council thereof:

1. This Ordinance may be cited as the Tobacco Ordinance, 1925, and shall come into force on the 1st day of May 1925. Short Title and Commencement.

2. The following terms shall for the purpose of this Ordinance have the meanings set forth below, namely: - Definitions.

"Dealer" shall mean any person licensed to purchase, for the purpose of trade, unmanufactured tobacco grown in Palestine.

"Director" shall mean the Director of Customs, Excise and Trade or the head of such other Department as may be appointed by the High Commissioner to supervise the collection of excise duties in Palestine.

"Excise Authority" shall mean the officer appointed by the High Commissioner to supervise the operation of this Ordinance and shall include any officer acting under his authority.

"Factory" shall mean any place where unmanufactured tobacco is converted into manufactured tobacco.

"Grower" shall mean any person who has planted land or caused land to be planted with tobacco.

"Hawker" shall mean an itinerant vendor of tobacco.

"Manufactured tobacco" shall mean cut tobacco, cut tobacco, cigarettes, cigars, snuff and chewing tobacco and all tobacco subjected to such a process as will render it capable of consumption.

"Means of conveyance" shall mean any animal, vehicle, vessel, aircraft or other form of transport on or in which tobacco is conveyed by land, water or air.

“Officer of Excise” shall mean an Officer acting under the orders of the Excise Authority.

“Person” shall include any company, cooperative society, or other corporation.

“Prescribed” shall mean prescribed by this Ordinance or any Regulations made thereunder.

“Shop” shall mean any place or premises where manufactured tobacco is sold, exposed, or held or stored for sale; and “shopkeeper” shall mean any person who sells or exposes or holds or stores for sale manufactured tobacco.

“Territorial waters” shall mean that part of the open sea adjacent to the coast of Palestine which is within one marine league measured from low water mark.

“Tobacco” shall mean tobacco plants and tobacco leaves which have not been dried, and manufactured and unmanufactured tobacco.

“Vessel” shall include any ship, lighter, or boat, or any other description of craft used in navigation.

Taxation.

Excise Duty.

3. (1) No tithe shall be payable on tobacco.

(2) An excise duty at the rate of P.T. 25 per kilogram shall be paid in the manner hereinafter prescribed on tobacco, including imported tobacco, manufactured and sold in Palestine.

Export Duty.

(3) An export duty shall be levied at the rate of P.T. 1 per kilogram on unmanufactured tobacco, and at the rate of P.T. 2 per kilogram on manufactured tobacco, exported from Palestine.

Cultivation of Tobacco.

Declaration by
Grower.

4. (1) Every grower shall on or before the first day of June in each year make a declaration in the prescribed form of the approximate area planted to the Mukhtar of the village within the lands of which the area is situate. The Mukhtar shall not later than the fifteenth day of June of that year furnish the Excise Authority with a return in the prescribed form of all areas within the lands of the village planted with tobacco.

(2) The Director may grant a permit to any grower to cultivate tobacco in an experimental plantation or nursery subject to any regulations which may be issued by the High Commissioner under Section 48 hereof. The transport of seedlings from such plantation or nursery to other growers shall be subject to regulation.

Experimental
Plantation.

5. The grower shall, not later than the first day of November of each year, uproot and destroy in such manner as the Officer of Excise may direct, all tobacco stalks on the land planted by him with tobacco.

Grower to up-
root and destroy
stalks.

6. (1) The grower may without permit transport between sunrise and sunset any tobacco grown by or for him from the place where it is grown to a place situate within the lands of the village where he resides.

Transport to a
drying place.

(2) Subject to the provisions of the preceding subsection, no grower shall transport any tobacco from any place at any time unless he shall first have obtained a transport permit in the form prescribed.

Transport
permit required
in other cases.

(3) The grower shall, when called on by the Excise Authority, produce all the tobacco grown by him for the purpose of registration and inspection and proper scales and weights for weighing the tobacco.

(4) The tobacco shall be weighed in the presence of an officer of Excise as soon as possible after it has been gathered, and the weight so found shall be entered in the prescribed register.

Registration to
be made.

(5) The officer of Excise shall deliver to the grower a certificate in the form prescribed as soon as he has registered his tobacco.

Certificate for
grower.

7. (1) After receiving the certificate mentioned in the last preceding section the grower shall be at liberty to transport to a factory or Customs warehouse or to sell to a dealer or manufacturer all or any part of his tobacco, subject, however, to the conditions set forth in Sections 9 and 10 hereof.

Grower at liber-
ty to dispose of
tobacco.

(2) If the tobacco planted be wholly lost or destroyed before being registered or be for any reason rooted up or abandoned, the grower shall forthwith give notice to the Excise Authority who will take measures for the requisite examination and verification.

If tobacco de-
stroyed prior to
registration
report to be
made.

If tobacco destroyed while in possession of grower.

(3) If the tobacco, after being registered and while in the possession of the grower shall be destroyed, wholly or in part, by fire, flood or other unavoidable accident, the grower shall immediately report the occurrence to the Excise Authority, who on satisfactory evidence of destruction may write off the tobacco so destroyed, and amend the grower's certificate.

Examination of old crops prior to registration of new crop.

8. (1) At any time the Excise Authority may, and every year, prior to the gathering of the new crop of tobacco, shall examine and compare with lists in the register the quantity of tobacco of the preceding crops in the possession of the grower.

Deficiencies, how dealt with.

(2) If there is a deficiency in the stock of tobacco so examined, the grower shall be liable to pay double the excise duty at the rate provided in Section 3 hereof on the deficiency. Provided that the Director may remit the whole or any part of the excise duty in such cases if the deficiency does not exceed one tenth part or he considers that the deficiency is due to drying or other natural causes.

Excess how dealt with.

(3) If there is an excess in the stock of tobacco so examined, the grower shall be liable to pay upon such excess double the excise duty at the rate provided in Section 3 hereof unless he can give a satisfactory explanation therefor.

Nothing in this subsection shall affect the liability of the grower to any prosecution under the Criminal Law.

Tobacco not to be removed without permit.

9. Except as provided in Section 4 (2) and 6 (1), every person desiring to transport tobacco shall first obtain a transport permit in the form prescribed. The Excise Authority shall not issue such a permit until he has first verified the quantity of tobacco to be removed, and shall endorse the quantity on the certificate in the possession of the grower. The tobacco so removed shall be produced to the officer of Excise at the place of arrival and shall be examined and weighed. If any deficiency is found the holder of the permit shall pay double the excise duty thereon; provided that the Director may remit the whole or any part of the excise duty in such cases if he considers that the deficiency is due to drying or other natural causes. The transport permit shall be handed to the Officer of Excise at the place of arrival.

Not less than 20 kilograms of unmanufactured tobacco to be sold.

10. (1) The grower may sell tobacco only to a licensed dealer or manufacturer. No quantity less than 20 kilograms of unmanufactured tobacco may be sold at any one time: and the tobacco sold shall be weighed in the presence of the officer of Excise who shall note on the grower's certificate the quantity sold, and shall countersign in the books of the dealer or manufacturer the entry of the quantity of tobacco transferred.

Provided that where the total crop of the grower is less than 20 kilograms the Director may grant him a special permit for the sale of such crop. Proviso for special case.

Tobacco Dealers.

11. (1) No person shall deal in tobacco unless he has obtained from the Director a licence in the form prescribed and has given security in a manner to be prescribed. The licence shall expire on the first day of January of each year and shall be renewable. The fee to be paid in respect of a licence shall be at the rate prescribed in the First Schedule hereto. Dealer to obtain Licence.

(2) The premises to be used for the storing of tobacco shall be approved by the Director and described in the licence. No change shall be made therein and no other goods than tobacco shall be stored without the permission of the Director. Premises for storing tobacco to be approved.

(3) The dealer shall keep a store book in the form prescribed in which shall be entered all deposits or withdrawals from the store of tobacco. Dealer to keep store Book.

12. (1) The store of every dealer shall be secured by two locks. The key of one lock shall be held by the dealer and the key of the other by the Excise Authority who shall at all times have access to the store for the purpose of checking and verifying the contents. Control of store by Excise Authority.

(2) No deposits in or withdrawals from the stores shall be made except in the presence of the Excise Authority.

13. (1) Whenever a dealer shall sell or transfer tobacco for manufacture or export, the Excise Authority shall give to the purchaser or manufacturer a certificate in the form prescribed Certificate of tobacco sold or transferred.

(2) The dealer shall not destroy any tobacco save under the supervision of the Excise Authority. Dealer not to destroy tobacco without leave.

(3) If the tobacco while in the store of the dealer shall be destroyed wholly or in part by fire, flood or other unavoidable accident, the dealer shall immediately report the occurrence to the Excise Authority who, on satisfactory evidence of destruction, may write off the tobacco destroyed and shall make the necessary entry in the store book. Procedure if tobacco destroyed.

14. The Excise Authority may visit, as often as he may think fit, the store of any dealer and shall examine and compare Excise officer to visit stores.

with the books to be kept by the dealer the tobacco found in stock. If a deficiency is found, the dealer shall be required forthwith to pay double the excise duty on such deficiency; provided that the Director may at his discretion remit the whole or part of such duty if he considers that the deficiency is due to drying or other natural causes. If an excess is found, the dealer shall be required forthwith to pay double the excise duty on such excess unless he can give a satisfactory explanation therefor.

Control of Imported Tobacco.

Import at prescribed places.

15. Tobacco shall be imported only at prescribed ports or places of entry. No person shall import tobacco over the land frontiers unless he has obtained from the Director a permit for such import.

Tobacco not to be transported in certain vessels.

16. Save as hereinafter provided, tobacco shall not be brought within territorial waters nor carried coastwise in vessels of under 60 tons register.

Imported tobacco to be in prescribed containers.

17. (1) Subject to the provisions of sub-section 3 of this section, manufactured tobacco shall be imported in containers weighing not less than 20 kilograms each and duly reported on the ship's manifest; provided that the Director may issue a permit in the form prescribed authorising importation of consignments of tobacco in some other manner.

Banderolles.

(2) Prior to removal from the Customs Store each container of manufactured tobacco shall be surrounded by a banderolle indicating that the Customs Duty has been paid thereon.

Importation of manufactured tobacco by post.

(3) Manufactured tobacco imported by post shall be imported subject to such conditions as may be prescribed.

Removal from Customs Store.

18. Imported unmanufactured tobacco shall not be removed from the Customs Store at the port or place of entry, save for the purpose of re-export whether direct or in transit through Palestine, or for the purpose of transport to a licensed factory or to the store of a licensed dealer.

Tobacco Factories.

Manufacture to be carried on under licence and in premises approved.

19. (1) No person shall manufacture tobacco unless he has obtained a licence in the form prescribed and has given security in a manner to be prescribed by the Director for the due performance of his obligations. The premises to be used for the factory shall be approved by the Director.

(2) A licence shall expire on the first day of January of each year and shall be renewable.

(3) A special form of licence shall be employed in the case of factories to be used for the sole purpose of the manufacture of tobacco.

(4) The fee to be paid for a licence shall be at the rates prescribed in the First Schedule hereto.

20. (1) Save with the permission of an Officer of Excise

Access to the factory.

(a) No person other than the owners of a licensed factory and their employees and the Excise Authority shall enter or have access to the factory.

(b) No goods other than tobacco shall be brought into or stored in the factory and no business shall be carried on therein other than the manufacture of tobacco.

(2) The owner of the factory shall provide reasonable office accommodation within the factory for the Excise Authority.

Accommodation to be provided for Excise officers.

21. No consignment of tobacco shall be brought into the factory unless it is accompanied by the relative documents of the Excise Authority.

Tobacco brought into factory to be accompanied by documents

22. (1) The quantity of manufactured tobacco that may be kept in any factory at any one time shall not exceed one month's supply, calculated on the average of the quantities manufactured in the factory during the three preceding months.

Quantity of tobacco in factory not to exceed one month's supply.

(2) Any tobacco in the possession of the manufacturer in excess of one month's supply shall be kept apart in a deposit store to be approved by the Director. Such store shall be secured by two locks, the key of one to be held by the manufacturer and the key of the other by the Excise Authority, who shall at all times have access to the store for the purpose of checking and verifying the contents.

Tobacco in excess to be kept in store approved by Excise.

23. Whenever the Director shall think fit, the stock of tobacco manufactured or unmanufactured in any factory shall be weighed in the presence of the Excise Authority and an account thereof taken. If the quantity shall exceed the quantity which according to the balance of the account ought to be found therein, the surplus shall be brought to account in the registers of the manufacturer. If the quantity shall be less than the quantity which ought to be found, the deficiency shall be deemed to be tobacco fraudulently removed without payment of excise duty; and in addition to any penalty

Account of stock to be taken.

which may be incurred, the manufacturer may be required to pay double the excise duty on such deficiency. Provided that the Director may remit the whole or part of the excise duty if he considers that the deficiency is due to drying or other natural causes. If an excess is found, the owner shall be required forthwith to pay double the excise duty on such excess unless he can give a satisfactory explanation therefor.

Manufacture tobacco to be delivered on conditions specified.

24. (1) No manufactured tobacco shall be removed from any factory except subject to the provisions contained in the following subsections of this Section, unless it is removed for the purpose of immediate export from Palestine.

(2) The tobacco shall be enclosed in a container of the prescribed character.

(3) Every container shall have affixed a label on which shall be printed the name of the manufacturer. It shall also be surrounded and fastened by a banderolle in the manner prescribed.

(4) Not less than five kilograms of manufactured tobacco shall be delivered from the factory at any one time.

(5) The manufacturer shall enter in a book in the prescribed form such particulars as the Director may require. Every such book shall be kept in the factory and shall be at all times accessible to the Excise Authority. The manufacturer shall not cancel or obliterate any part of the book or make any alteration in any entry except for the correction of any error, and after obtaining the sanction of the Excise Authority.

Tobacco to be destroyed under supervision.

(6) No tobacco in a factory shall be destroyed save under the supervision of the Excise Authority.

Banderolles to be supplied on payment.

25. (1) Banderolles shall be delivered to the manufacturer on payment of the amount of excise duty represented thereby.

Refund of duty in certain cases.

(2) Where containers of tobacco surrounded by banderolles are returned to the factory, a refund of the Excise duty represented by the banderolles subject to a deduction of 10% may be authorised by the Excise Authority.

Containers found to show a deficiency to be returned to factory.

26. If any container of manufactured tobacco in any shop is found to show a deficiency greater than 5%, it shall be returned to the factory of origin and shall there be refilled and refastened with a banderolle at the manufacturer's expense.

27. The manufacturer shall not, save with the permission of the Director, use any ingredients other than water in the preparation of tobacco for consumption, nor shall he have in his possession any materials, substance or thing to be used or capable of being used as a substitute for tobacco or for increasing the weight of tobacco.

Manufacturer not to use other ingredients.

28. No unmanufactured tobacco shall be removed from a factory except to another factory or to the premises of a licensed dealer or to a Customs Store, and in every case the manufacturer shall first obtain a transport permit from the Excise Authority.

Unmanufactured tobacco not to be removed save by permit.

29. The Director may, subject to conditions to be prescribed, grant a licence for the manufacture of tobacco in bond for the sole purpose of export. Imported unmanufactured tobacco shall be admitted free of Customs duty to such bonded factory.

Licensing of Bonded Factories.

Export.

30. (1) No person shall export tobacco unless he has obtained from the Director a licence to export in the form prescribed.

Licence for export.

(2) Subject to the provisions of the following subsection, tobacco shall not be exported save with the written permission of the Director in a vessel of less than 60 tons register or in a container weighing less than 20 kilograms.

Export restricted to certain vessels and containers

(3) Before the tobacco is removed from the factory, the exporter shall give such security as the Director may require that the tobacco will be exported; he shall produce the tobacco to an officer of Customs at the port or place of export, together with the licence which shall be endorsed by the Customs Officer. The Director may require the exporter to produce within a period prescribed a certificate of the due arrival and landing of the tobacco; and if the exporter fails to produce such certificate, he shall pay double the excise duty on the tobacco exported.

Procedure on export

(4) Manufactured tobacco may be exported by post subject to such conditions as may be prescribed.

Export by post.

Sale of Manufactured Tobacco.

31. (1) No person shall sell or hold for sale manufactured tobacco except under licence in the prescribed form.

Shopkeeper's Licence.

(2) A licence shall authorise the holder to sell or hold for sale manufactured tobacco in the premises specified therein.

(3) A licence shall be obtained in respect of every separate premises in which tobacco is sold or held for sale.

(4) A licence may be refused without any reason being assigned.

(5) A fee shall be paid in respect of each licence at the rates prescribed in the First Schedule hereto.

(6) A licence shall not be transferable except to a person trading on the same premises, and shall be exhibited in a conspicuous place on the premises specified therein.

(7) Every licence shall expire on the first day of January of each year and shall be renewable.

Shopkeeper to have tobacco in containers and banderolled.

32. No person shall have in his possession, sell or expose for sale manufactured tobacco except in a container surrounded by a banderolle as prescribed.

Hawking of manufactured tobacco under licence

33. No person shall be a hawker of unmanufactured tobacco. No person shall hawk manufactured tobacco except under a licence in the prescribed form. A fee shall be paid in respect of a hawker's licence at the rate prescribed in the first Schedule hereto. The holder of a hawker's licence shall produce it on demand to any officer of Excise or any Police Officer.

Disposal of Damaged Tobacco.

Damaged tobacco not to leave Customs warehouse.

34. (1) If any officer of Customs and Excise considers any consignment of imported tobacco to be so damaged as to be unfit for manufacture or consumption, he shall notify the Director and refuse permission to the consignee to remove it from the Customs enclosure.

or Store or factory

(2) If the Excise Authority considers any tobacco in a store or factory to be unfit for manufacture or consumption, he shall notify the Director and refuse permission to the owner of the tobacco to remove it from the store or to utilise it for manufacture, as the case may be.

Board of Enquiry.

(3) Whenever the owner of the tobacco disputes the opinion of the officer, the Director shall in either case order an enquiry into the condition of the tobacco to be conducted by a Board to be composed in the manner prescribed.

(4) If the Board reports that the tobacco or any part is unfit for manufacture or consumption, the Director

(a) in the circumstances mentioned in subsection (1) of this section, may direct the consignee to return the consignment to the port or place of origin; if the consignee fails within one month or such extended period as the Director may order to return the consignment, the Director may order the destruction of the consignment ;

(b) in the circumstances mentioned in subsection (2) of this section, may direct that the tobacco shall be destroyed, and it shall thereupon be burnt in the presence of the Excise Authority.

Right to Inspect or Search.

35. Any officer of Excise and any Police Officer may without warrant at any time

Inspection and search by Excise and Police Officers.

(a) enter upon and search any licensed factory shop or store ;

(b) enter upon and search any premises or place including a licensed factory, shop or store on which he has good reason to suspect that tobacco is stored, manufactured, sold, exposed or held for sale ;

(c) inspect the premises and plantations of any grower and test the weight of any tobacco ;

(d) inspect and search the trays, bundles or wares of any licensed hawker or person suspected of hawking tobacco ;

(e) demand the production of any documents relating to the importation, purchase, transport, manufacture or sale of tobacco ;

(f) inspect any licence or permit issued under this Ordinance ;

(g) inspect and search any means of conveyance or any load carried by an animal or person which is suspected to contain contraband tobacco ;

(h) search any person who is suspected of carrying contraband tobacco.

Provided that the right to enter and search under this section shall not be exercised in respect of a dwelling house unless a warrant for that purpose shall first have been obtained.

Search warrant

And provided also that when a person to be searched under this section is a woman, the search shall not be made except by a woman.

Search of a Woman

Offences and Penalties.

Contraband Tobacco.

36. For the purpose of this Ordinance tobacco shall be contraband in the following cases:—

(a) Unmanufactured tobacco, except when stored in the premises of a grower, or a licensed dealer or manufacturer, in accordance with the provisions hereof, or being in transit and accompanied by the prescribed transport permit.

(b) Manufactured tobacco, other than manufactured tobacco in a factory before it is issued, not packed in containers and surrounded by banderolles in the prescribed manner.

(c) Manufactured or unmanufactured tobacco brought within territorial waters or carried coastwise in vessels of under 60 tons register.

(d) Manufactured or unmanufactured tobacco imported at other than a prescribed port or place of entry, or imported over the land frontiers except under a permit of import.

Contraband Tobacco

37. (1) Contraband tobacco shall be confiscated.

(2) Any person who is found in possession of contraband tobacco shall be punishable by a fine not exceeding £E. 3 for every kilogram of such tobacco or part thereof in his possession. In the case of a second offence he shall be liable in addition to imprisonment for a term not exceeding six months. Further, any vessel not exceeding 250 tons register or any means of conveyance made use of in the importation, removal, or transport of such tobacco may be seized or detained in any place by an officer of the Customs or any Police Officer and may be confiscated by order of the Court. Provided that the owner of a vessel exceeding 250 tons register which would be liable to be confiscated if the vessel were less than 250 tons shall be liable to a penalty not exceeding £E. 1000, and the vessel may be detained until the penalty is paid or security is given for payment.

Burden of Proof.

(3) If in any prosecution in respect of any tobacco seized as contraband a dispute shall arise as to whether the tobacco has been lawfully stored, manufactured, carried, imported, or possessed, the burden of proof thereof shall be upon the defendant.

Contraventions of Ordinance.

38. (1) Any person who

(a) wilfully or negligently makes or causes to be made any false statement in any declaration, bill of sale, statement of origin, endorsement or memorandum of delivery in connec-

tion with the import, transfer, sale or transport of unmanufactured tobacco; or

(b) makes, issues or sells any labels purporting to be banderolles or being imitations of banderolles prescribed, or uses any banderolles which have already been used;

(c) sells manufactured tobacco otherwise than in containers or surrounded by banderolles of the prescribed character;

(d) manufactures tobacco without having a factory licence;

(e) not being the holder of a factory licence, is found in possession of tobacco-cutting machinery or other appliances used or capable of being used in the manufacture of tobacco;

(f) deals in tobacco without having a dealer's licence;

shall be punishable with a fine not exceeding £E. 1000 or with imprisonment for a period not exceeding two years or with both these penalties.

(2) In the case prescribed in sub-section (1) (e) of this section, the machinery or appliances shall be confiscated by the Court.

39. Any person who

(a) wilfully or negligently fails to produce any document of which the production is required under this Ordinance;

(b) being a licensed dealer or manufacturer fails to keep the registers or render the returns prescribed;

(c) being a grower or manufacturer fails to deliver promptly to the officer of Excise an expired transport permit;

(d) being a grower of tobacco fails to make the declaration prescribed in Section 4 (1);

(e) being a Mukhtar fails to furnish the return prescribed in Section 4 (1);

shall be punishable with a fine not exceeding £E. 50 or with imprisonment for a term not exceeding three months or with both penalties.

(2) Any person who is guilty of breach of the provisions of this Ordinance or of any Regulations made thereunder for which no specific penalty is provided shall be punishable with a fine not exceeding £E. 50.

Power to compound.

40. (1) The Director and such other officers as may be designated on that behalf from time to time by the High Commissioner may compound for a pecuniary payment to be determined by the Director or such officer any offence or act committed or done or reasonably suspected of being committed or done in contravention of this Ordinance for which the maximum fine does not exceed £E. 100.

(2) Any tobacco or machinery or appliances in respect of which the offence so compounded has been committed shall be confiscated.

Jurisdiction of Courts.

41. (1) Where the amount of the penalty and fine that may be imposed does not exceed £E. 100, prosecution shall be brought before a Magistrate's Court. Where such amount exceeds £E. 100, prosecution shall be brought before a District Court.

Appeal.

(2) An appeal shall lie from the judgment of the Magistrate's Court or the District Court in accordance with the rules for appeal in criminal cases.

(3) Where a decision appealed against relates to any duty or fine leviable, the appellant shall deposit in the Court the amount payable under the decision; provided that where the amount so payable exceeds £E. 500, the appellate Court may allow an appeal to be brought on the deposit of a sum less than the amount payable under the decision.

Forfeiture of licence.

(4) Upon conviction of a person licensed to manufacture or deal in tobacco or of a shopkeeper, the licence granted to him may be forfeited, if the Court shall so direct.

Liability under other laws.

42. Liability to a penalty under this Ordinance shall not affect any liability to penalties for the same act prescribed under the Penal Code or any other law; provided that a person shall not be convicted twice for the same offence.

Reward.

43. The High Commissioner may order to be paid in respect of any seizure of tobacco made under this Ordinance to the person or persons making the seizure or giving information which led to the conviction of the offender such reward as he may think fit, provided that in no case shall a reward exceeding the sum of £E. 200 be paid to any one person except by the direction of one of His Majesty's principal Secretaries of State.

Transitory Provisions.

44. (1) Every person who at the date of this Ordinance is in possession, for the purpose of sale, of imported manufactured tobacco shall forthwith notify the amount to the Director, who on being satisfied that all duties in respect thereof have been duly paid shall direct that banderolles be affixed to the containers in the manner prescribed.

Declaration of existing imported stocks.

(2) Every person who at the date of this Ordinance is in possession of tobacco manufactured in Palestine for the purpose of sale shall forthwith purchase the appropriate banderolles and affix them in the manner prescribed.

Manufactured stocks to be banderolled.

Provided that if any person has, prior to the date of this Ordinance, entered into any agreement for the sale or delivery of any part of the tobacco he may, after affixing the required banderolles, add the duty represented by such banderolles to the agreed price for the tobacco.

45. Every person who at the date of this Ordinance is in possession of unmanufactured tobacco shall forthwith notify the Excise Authority of the weight of all tobacco in his possession at the date of the Ordinance.

Declaration of unmanufactured stock.

46. Where any factory licence has been issued prior to the date at which this Ordinance comes into force the proportion of the increased fee payable under this Ordinance for the unexpired term of the licence shall be payable. In case any holder of the factory licence shall fail to pay such proportion of the increased fee within three months, the licence shall be cancelled.

Increased fee on existing factory licences payable.

Miscellaneous.

47. Every transport permit shall be delivered within the time specified to the officer of Excise as indicated in the permit.

Transport permits to be delivered.

48. The High Commissioner may make and, when made, vary or revoke Regulations for any of the following purposes:-

Regulations.

(1) As to the colour, pattern and denominations of banderolles and the manner in which banderolles are to be affixed

(2) As to the manner of application for and the issue, form and conditions of licences under this Ordinance.

(3) As to the forms of notifications, declarations, permits, returns by Mukhtars, statements of origin, endorse-

ments and memoranda of delivery to be used under this Ordinance.

(4) As to the books and registers to be kept and the returns to be rendered by dealers and owners of factories.

(5) As to the size, form and description of packets and containers of tobacco manufactured in Palestine and the weight of tobacco contained therein.

(6) As to the inspection of growers' crops and the weighing thereof.

(7) As to the control of experimental plantations and nurseries and the transport of seedlings therefrom to growers.

(8) As to the regulation and control of the stores of dealers and factories and shops.

(9) As to the composition and proceedings of any Board appointed under Section 34.

(10) To give effect to any other provisions of this Ordinance.

Variation of Fees.

49. Fees for licences prescribed in the First Schedule hereto may be varied by Regulation of the High Commissioner in Executive Council.

Rent of state land cultivated with Tobacco.

50. Any person cultivating State Domain with tobacco shall pay such rent in lieu of the rental tithe, not exceeding one-tenth of the estimated yield of the land, as the High Commissioner may from time to time prescribe by Order.

Power to postpone part of the Ordinance.

51. The High Commissioner may by Order in Executive Council published in the Gazette postpone the application of any of the provisions of this Ordinance.

Repeal.
Reserve of Tax due.

52. The Ordinances enumerated in the Second Schedule hereto are hereby repealed to the extent specified; provided that this repeal shall not affect the liability of any person to pay any tax or fee due at the date hereof.

HERBERT SAMUEL
High Commissioner

May 1st, 1925.

FIRST SCHEDULE.

Annual Licence Fees.

For a shop	£E. 1
For a dealer	£E. 10
For a factory	£E. 50
For a factory used for the manufacture of Tombac only	£E. 25
For a hawker	
(a) available in one District	P.T. 50
(b) available throughout Palestine	£E. 1

SECOND SCHEDULE.

Title of Ordinance.	Extent to which repealed.
Tobacco Taxation Ordinance dated 7th April, 1921.	The whole with the exception of Section 1.
Tobacco Taxation Amending Ordinance 1921.	The whole.
Tobacco Taxation Ordinance 1922	The whole.
Tobacco (Sale and Manufacture) Ordinance 1923.	The whole.
Tobacco Taxation (Amendment) Ordinance 1924.	The whole.